



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

मंगलवार, 18 सितम्बर, 2018/27 भाद्रपद, 1940

हिमाचल प्रदेश सरकार

परिवहन विभाग

अधिसूचना

शिमला-2, 17 सितम्बर, 2018

सं. टीपीटी-एफ (9)-1/2001-I.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मोटरयान कराधान अधिनियम, 1972 (1973 का अधिनियम संख्यांक 4) की धारा 21 के साथ पठित धारा 3 ख की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, इस विभाग की अधिसूचना संख्या: टीपीटी एफ (9)-1/2001 तारीख प्रकाशित हिमाचल प्रदेश यात्री अनुग्रह-पूर्वक अनुदान स्कीम, 2004 का और संशोधन करने का प्रस्ताव करते

31 दिसम्बर, 2004 द्वारा अधिसूचित और राजपत्र, हिमाचल प्रदेश (असाधारण) में 31 जनवरी, 2005 को हैं और उसे पूर्वोक्त अधिनियम की धारा 21 के अधीन यथा अपेक्षित अनुसार जनसाधारण की सूचना के लिए राजपत्र (ई-गजट), हिमाचल प्रदेश में एतद्वारा प्रकाशित किया जाता है;

इस स्कीम से सम्भाव्य प्रभावित होने वाले किसी व्यक्ति के यदि उपरोक्त प्रस्ताव की बाबत कोई आक्षेप या सुझाव हैं तो वह उसे/उन्हें इस अधिसूचना के प्रकाशन की तारीख से 15 (पंद्रह) दिन की अवधि के भीतर प्रधान सचिव (परिवहन), हिमाचल प्रदेश सरकार, आर्मजडेल भवन, शिमला-2 को भेज सकेगा;

उपरोक्त नियत अवधि के भीतर प्राप्त हुए आक्षेप(पों)/सुझाव(वों), यदि कोई है, पर सरकार द्वारा अंतिम रूप देने से पूर्व विचार किया जाएगा, अर्थात:-

प्रारूप स्कीम

1. **संक्षिप्त नाम.**—इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश यात्री अनुग्रहपूर्वक अनुदान (प्रथम संशोधन) स्कीम, 2018 है।

2. **पैरा 7 का प्रतिस्थापन.**—हिमाचल प्रदेश यात्री अनुग्रहपूर्वक अनुदान स्कीम, 2004 के पैरा 7 के स्थान पर निम्नलिखित रखा जाएगा, अर्थात:-

“7. किसी यात्री की मृत्यु की दशा में, अनुग्रहपूर्वक अनुदान की रकम ऐसी होगी जैसी सरकार द्वारा समय-समय पर निर्धारित की जाए।”।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (परिवहन)।

TRANSPORT DEPARTMENT

NOTIFICATION

Shimla-2, the 17th September, 2018

No. TPT-F(9)-1/2001-I.—In exercise of the powers conferred by sub-section (2) of section 3B read with section 21 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973), the Governor, Himachal Pradesh proposes to amend further the Himachal Pradesh Passenger Ex-Gratia Grant Scheme, 2004 notified *vide* this department notification No. TPT-F(9)-1/2001, dated 31st December, 2004 and published in the Rajpatra (Extra-ordinary) Himachal Pradesh on 31st January, 2005 and the same is hereby published in the Rajpatra (e-gazette), Himachal Pradesh as required under section 21 of the Act *ibid* for information of the general public;

If any person likely to be affected by this Scheme has any objection(s) or suggestion(s) with regard to the aforesaid proposal, he may send the same to the Principal Secretary (Transport) to the Government of Himachal Pradesh, Armsdale Building, Shimla-2 within a period of fifteen (15) days from the date of publication of this notification ;

Objection(s)/suggestion(s) if any, received within the above stipulated period, shall be considered by the Government before finalizing the same, namely:—

DRAFT SCHEME

1. **Short title.**—This Scheme may be called The Himachal Pradesh Passenger Ex-Gratia Grant (1st Amendment) Scheme, 2018.

2. Substitution of Para 7.—For Para 7 of the Himachal Pradesh Passenger Ex-Gratia Grant Scheme, 2004, the following shall be substituted, namely:—

“7. In case of death of a passenger, the amount of ex-gratia grant shall be such as may be determined by the Government from time to time”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary(Transport).

परिवहन विभाग

प्रारूप अधिसूचना

शिमला-2, 17 सितम्बर, 2018

फाईल संख्या:टीपीटी-ए(4)-9/2015.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मोटरयान कराधान अधिनियम, 1972 (1973 का अधिनियम संख्यांक 4) की धारा 3-ग द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, पूर्वोक्त अधिनियम से संलग्न अनुसूची-1 में निम्नलिखित संशोधन का प्रस्ताव करते हैं और इन्हें जनसाधारण की सूचना के लिए राजपत्र (ई गजट), हिमाचल प्रदेश में एतद्वारा प्रकाशित किया जाता है;

यदि प्रस्तावित संशोधनों द्वारा सम्भाव्य प्रभावित होने वाले किसी व्यक्ति का कोई आपेक्ष(पों) या सुझाव(वों) है, तो वह उसे/उन्हें इस अधिसूचना के राजपत्र (ई गजट), हिमाचल प्रदेश में प्रकाशन की तारीख से एक मास की अवधि के भीतर प्रधान सचिव (परिवहन), हिमाचल प्रदेश सरकार, आर्मजडेल भवन, शिमला-2 को भेज सकेगा;

उपरोक्त नियत अवधि के भीतर प्राप्त हुए आक्षेप(पों) या सुझाव(वों), यदि कोई हों, पर हिमाचल प्रदेश सरकार द्वारा इन्हें अन्तिम रूप देने से पूर्व विचार किया जाएगा, अर्थात्:—

हिमाचल प्रदेश मोटर कराधान अधिनियम, 1972 (1973 का अधिनियम संख्यांक 4) से संलग्न अनुसूची-1 में क्रम संख्या 9 के पश्चात् निम्नलिखित अंतःस्थापित किया जाएगा, अर्थात्:—

अनुसूची-1

“10.	किराया टैक्सी (कैब का किराया)	40,000 /—रुपए
11.	किराया मोटर साईकल (मोटर साइकिल का किराया)	20,000 /—रुपए ।” ।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (परिवहन)।

TRANSPORT DEPARTMENT

DRAFT NOTIFICATION

Shimla-2, the 17th September, 2018

File No. TPT-A(4)-9/2015.—In exercise of the powers conferred by the Section 3-C of the Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No. 4 of 1973), the Governor of

Himachal Pradesh, proposes to make the following amendment in SCHEDULE-1 appended to the Act *ibid*, and the same is hereby published in the Rajpatra (e-Gazette), Himachal Pradesh for the information of the general public;

If any person likely to be affected by the proposed amendments has any objection(s)/suggestion(s), he/she may send the same to the Principal Secretary (Transport) to the Government of Himachal Pradesh, Armsdale Building, Shimla-2, within one month from the date of publication of the notification in the Rajpatra (e- Gazette) Himachal Pradesh;

The objection(s) or suggestion(s), if any, received within the period stipulated above shall be taken into consideration by the Government of Himachal Pradesh, before finalizing the same proposed, namely:—

Amendment of SCHEDULE-1 appended to The Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No. 4 of 1973) after Sr. No. 9 the following shall be inserted namely:—

Amendment of Schedule:

Schedule-1

“10.	RENT A CAB	Rs. 40,000/-
11.	RENT A MOTOR CYCLE	Rs .20,000/-”.”

By order,
JAGDINSH CHANDER SHARMA,
Principal Secretary (Transport).

[Authoritative English text of this Department Addendum No. EXN-F(10)-24/2018-Loose dated 17-09-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 49/2018-State Tax

Shimla-2, the 17th September, 2018

No. EXN-F(10)-24/2018–Loose. — In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Tenth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the FORMS to the Himachal Pradesh Goods and Services Tax Rules, 2017, after **FORM GSTR-9A**, the following shall be inserted, namely:—

“FORM GSTR-9C

See rule 80(3)

PART-A — RECONCILIATION STATEMENT

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	<Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?		<<Please specify>>
			(Amount in ₹ in all tables)
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1

6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)					<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)					<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)					AT 2
8	Reasons for Un-Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate-wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					

R	Un-reconciled payment of amount				PT 1	
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax/ UT tax	Integrated tax	Cess, if applicabl e
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					<Auto>
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1
13	Reasons for un-reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account					
	Description	Value	Amount of Total ITC		Amount of eligible ITC availed	

	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, Wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			ITC 2
15	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)	
	Description	Amount Payable
	Central Tax	
	State/UT Tax	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax/ UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Instructions:

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :—

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four crores of such revenue, then value of rupees Four crores rupees shall be declared here).
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the HPGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.

5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the HP GST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the HP GST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.

7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :—

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (<i>i.e.</i> the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under :—

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/ entities with presence over multiple States. Such persons/ entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.

12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.

8. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

PART-B-CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit :

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on,
— attached herewith, of M/s (Name), (Address),
.....(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/HP GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/HP GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, —

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from *my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand
**.....additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the HP GST Act and Reconciliation Statement required to be furnished under section 44(2) of the HP GST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No. GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....
 **(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s..... (Name and address of the assessee with GSTIN) was conducted by M/s (full name and address of auditor alongwith status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated alongwith a copy of each of :—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/HP GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/HP GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the HP GST Act and Reconciliation Statement required to be furnished under section 44(2) of the HP GST Act is annexed herewith in Form No. GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No. 9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)
-

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note:— The principal rules were published notified *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published in the Gazette of Himachal Pradesh *vide* EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 48/2018-State Tax, dated 11th September, 2018, published in Gazette of Himachal Pradesh *vide* number EXN-F(10)-24/2018-Loose on 12th September, 2018.

By order,
JAGDISH CHANDER SHARMA,
Pr. Secretary(E&T).

[Authoritative English text of this Department Addendum No. EXN-F(10)-24/2018-Loose dated 17-09-2018 as required under clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 50/2018-State Tax

Shimla-2, the 17th September, 2018

No. EXN-F(10)-24/2018-Loose.—In exercise of the powers conferred by sub-section (3) of section 1 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) and in supersession of the notification No. 33/2017-State Tax, dated the 9th October, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-34/2017, dated the 23rd October, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Himachal Pradesh is pleased to appoint the 1st day of October, 2018, as the date on which the

provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

(a) an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

By order,
JAGDISH CHANDER SHARMA,
Pr. Secretary (E&T).

[Authoritative English text of this Department Addendum No. EXN-F(10)-24/2018-Loose dated 17-09-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 51/2018-State Tax

Shimla-2, the 17th September, 2018

No. EXN-F(10)-24/2018-Loose.—In exercise of the powers conferred by sub-section (3) of section 1 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

By order,
JAGDISH CHANDER SHARMA,
Pr. Secretary(E&T).

ब अदालत श्री करतार सिंह भंगालिया, सब-रजिस्ट्रार, तहसील बैजनाथ, जिला कांगड़ा (हि0 प्र0)

उनवान मुकद्दमा U/S 40-41

मृत्यु तिथि 07-07-2016

1. सुखवन्त कौर पत्नी श्री सुभाष चन्द
2. सुरजीत कौर पुत्री अन्नत सिंह
3. संजीव कुमार पुत्र जोगिन्द्र पाल, निवासीगण पपरोला खास।

बनाम

आम जनता ग्राम पंचायत पपरोला

विषय.— U/S 40-41 के तहत वसीयत को पंजीकरण करने बारे।

उपरोक्त केस इस अदालत में विचाराधीन है। प्रार्थीगण सुखवन्त कौर आदि ने इस अदालत में प्रार्थना-पत्र गुजारा है कि बयन्त कौर (Beant Kaur) पुत्री स्व0 श्री अन्नत सिंह, निवासी पपरोला खास, तहसील बैजनाथ ने सुखवन्त कौर, संजीव कुमार के हक में एक जुबानी वसीयत लिखी थी। अतः इस वसीयत को रजिस्टर करने हेतु आग्रह किया है। लिहाजा आम जनता व उपर दर्शाये प्रतिवादीगण को सूचित किया जाता है कि इस केस के बारे में कोई भी एतराज या उजर पेश करना चाहते हैं तो दिनांक 26-10-2018 को अधोहस्ताक्षरी की अदालत में असालतन या वकालतन हाजिर होकर पेश कर सकते हैं, गैर-हाजिर आने की सूरत में आम जनता के विरुद्ध एकतरफा कार्यवाही अमल में लाई जाएगी तथा वसीयत को रजिस्टर करने के आदेश कर दिये जायेंगे।

आज दिनांक 28-08-2018 को मेरे मोहर एवं हस्ताक्षर से जारी हुआ।

मोहर।

हस्ताक्षरित/—
सब-रजिस्ट्रार,
बैजनाथ, जिला कांगड़ा, हि0 प्र0।

ब अदालत श्री करतार सिंह भंगालिया, कार्यकारी दण्डाधिकारी, बैजनाथ, जिला कांगड़ा (हि0 प्र0)

जीत बहादुर s/o Shri Tamang, r/o Sehal, तहसील बैजनाथ, जिला कांगड़ा (हि0 प्र0)

बनाम

आम जनता Sehal

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

जीत बहादुर, निवासी गांव सेहल, डाकखाना सेहल, जिला कांगड़ा (हि0 प्र0) ने इस अदालत में प्रार्थना-पत्र गुजारा है कि उसकी पुत्री Dhan Maya का जन्म दिनांक 20-08-1988 को महाल सेहल में हुआ था परन्तु इस बारे पंचायत के रिकार्ड में पंजीकरण करने के आदेश दिये जायें।

अतः इस नोटिस के माध्यम से सर्वसाधारण को सूचित किया जाता है कि यदि किसी व्यक्ति को उपरोक्त पंजीकरण के बारे में कोई उजर एतराज हो तो वह दिनांक 26-10-2018 को सुबह 10.00 बजे इस न्यायालय में असालतन या वकालतन हाजिर आकर पेश कर सकता है अन्यथा उपरोक्त जन्म का पंजीकरण करने के आदेश दे दिये जायेंगे। उसके उपरान्त कोई एतराज न सुना जायेगा।

आज दिनांक 31-08-2018 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
बैजनाथ, जिला कांगड़ा, हि0 प्र0।

ब अदालत श्री करतार सिंह भंगालिया, कार्यकारी दण्डाधिकारी, बैजनाथ, जिला कांगड़ा (हि0 प्र0)

Patang d/o Dhandup w/o Sogam, r/o 71 Bir, Tibetan Society, P.O. Bir, तहसील बैजनाथ, जिला कांगड़ा (हि0 प्र0)।

बनाम

आम जनता Chogan

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

Patang d/o Dhandup w/o Sogam, निवासी 71 Bir, डाकखाना Bir, जिला कांगड़ा (हि0 प्र0) ने इस अदालत में प्रार्थना-पत्र गुजारा है कि उसकी पुत्री Tsering Palzom का जन्म दिनांक 06-06-1980 को महाल Bir में हुआ था परन्तु इस बारे पंचायत के रिकार्ड में पंजीकरण करने के आदेश दिये जायें।

अतः इस नोटिस के माध्यम से सर्वसाधारण को सूचित किया जाता है कि यदि किसी व्यक्ति को उपरोक्त पंजीकरण के बारे में कोई उजर एतराज हो तो वह दिनांक 25-10-2018 को सुबह 10.00 बजे इस न्यायालय में असालतन या वकालतन हाजिर आकर पेश कर सकता है अन्यथा उपरोक्त जन्म का पंजीकरण करने के आदेश दे दिये जायेंगे। उसके उपरान्त कोई एतराज न सुना जायेगा।

आज दिनांक 01-09-2018 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
बैजनाथ, जिला कांगड़ा, हि0 प्र0।

ब अदालत श्री करतार सिंह, नायब-तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी, बैजनाथ,
जिला कांगड़ा (हि0 प्र0)

दिनांक पेशी : 15-10-2018

राज कुमार

बनाम

सन्तोष कुमारी आदि।

निवासीयान महाल खतरेहड, मौजा पपरोला, तहसील बैजनाथ, जिला कांगड़ा, हिमाचल प्रदेश।

राज कुमार ने अदालत हजा में बराये (तकसीम) भूमि विभाजन हेतु प्रार्थना-पत्र गुजारा है। प्रार्थी खाता नं0 18, खतौनी नं0 20-21, खसरा नम्बरान कित्ता 4, रकबा तादादी 0-2-46 है0, महाल खतरेहड, मौजा पपरोला, तहसील बैजनाथ में भू0 मालिक है। प्रार्थी इस रकबा की तकसीम करवाना चाहता है लेकिन कुछ हिस्सादारान को साधारण तरीके से इतलाह न हो पा रही है। इसलिए प्रतिवादीगण सन्तोष कुमार, 2. कुलदीप कुमार, 3. सुशील कुमार पुत्रान किशोरी लाल, महाल खतरेहड, मौजा पपरोला, तहसील बैजनाथ को बजरिया इश्तहार सूचित किया जाता है वे असालतन या वकालतन पेशी तिथि 15-10-2018 (मामला तकसीम) में उपस्थित होकर मुकद्दमा की पैरवी करें व उजर एतराज पेश करें अन्यथा उनके विरुद्ध एकतरफा कार्यवाही अमल में लाई जाएगी।

आज दिनांक 25-08-2018 को अदालत की मोहर व मेरे हस्ताक्षर के साथ जारी हुआ।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता द्वितीय श्रेणी,
बैजनाथ, जिला कांगड़ा, हि0 प्र0।

ब अदालत श्री नरायण सिंह वर्मा, कार्यकारी दण्डाधिकारी एवं तहसीलदार ठियोग,
जिला शिमला, हिमाचल प्रदेश

श्री जगदीश चन्द पुत्र श्री बाला राम, निवासी कडरब, डाकघर चियोग, तहसील ठियोग, जिला शिमला,
हि0 प्र0 प्रार्थी।

बनाम

आम जनता

प्रतिवादी।

दरखास्त जेर धारा 108 भारतीय साक्ष्य अधिनियम, 1872.

श्री जगदीश चन्द पुत्र श्री बाला राम, निवासी कडरब, डाकघर चियोग, तहसील ठियोग, जिला शिमला, हि0 प्र0 ने इस अदालत में प्रार्थना-पत्र गुजार रखा है कि उसकी भाभी श्रीमती बीना देवी पत्नी स्व0 श्री राजेन्द्र कुमार, निवासी कडरब, डाकघर चियोग, तहसील ठियोग, जिला शिमला, हि0 प्र0 दिनांक 16-06-2008 को घर से बिना बताये कहीं चली गई है तथा अपने बच्चों को घर पर ही छोड़ गई। प्रार्थी ने सभी रिश्तेदारों तथा सभी जगह तलाश किया परन्तु कामयाबी हासिल नहीं हुई। दिनांक 19-06-2008 को प्रार्थी ने पुलिस चौकी फागु में गुम शुद्धा की रिपोर्ट दर्ज करवाई परन्तु आज 10 साल बाद भी श्रीमती बीना देवी का कोई पता नहीं लगा तथा प्रार्थी का कहना है कि श्रीमती बीना देवी की मृत्यु की प्रवृष्टि बाद उद्घोषणा के उपरान्त ग्राम पंचायत चियोग में दर्ज करवाने के आदेश पारित कर दिये जायें।

अतः सर्वसाधारण को सूचित किया जाता है कि उक्त श्रीमती बीना देवी की मृत्यु दर्ज करने बारे किसी व्यक्ति को कोई एतराज हो तो वह अपना उजर व एतराज असालतन या वकालतन आज के बाद दिनांक 20-10-2018 तक या इससे पूर्व हाजिर अदालत आकर पेश कर सकता है अन्यथा एकतरफा कार्यवाही अमल में लाई जावेगी और बीना देवी का नाम मृत्यु रजिस्टर में दर्ज करने के आदेश पारित कर दिये जाएंगे।

आज दिनोक 05-09-2008 की हमारे हस्ताक्षर व मोहर अदालत से जारी किया गया।

मोहर।

नरायण सिंह वर्मा,
कार्यकारी दण्डाधिकारी एवं तहसीलदार ठियोग,
जिला शिमला, हिमाचल प्रदेश।

ब अदालत श्री दिवान सिंह नेगी, सहायक समाहर्ता द्वितीय श्रेणी, तकलेच,
जिला शिमला, हि0 प्र0

नं0 मुकद्दमा : 54/2018

तारीख दायर : 31-05-2018

श्री मुन्शी राम पुत्र स्व0 श्री दौलत राम, निवासी गांव कुहल, डाकघर देवठी, उप-तहसील तकलेच,
जिला शिमला, हि0 प्र0 प्रतिवादी।

बनाम

आम जनता

प्रतिवादी।

दरखास्त (नाम दुरुस्ती) सेहत इन्द्राज वाका चक कुहल पटेना, उप-तहसील तकलेच, जिला शिमला, हि0 प्र0।

नोटिस बनाम आम जनता।

यह दरखास्त श्री मुन्शी राम पुत्र स्व0 श्री दौलत राम, निवासी गांव कुहल, डाकघर देवठी, उप-तहसील तकलेच, जिला शिमला, हि0 प्र0 ने इस आशय के साथ प्रस्तुत की है कि वादी का नाम मुताबिक आधार कार्ड, पहचान-पत्र में मुन्शी राम दर्ज है जो सही व दुरुस्त है परन्तु वाका चक कुहल पटेना के कागजात माल में वादी का नाम मुशु दर्शाया गया है जो सही नहीं है वादी वाका चक कुहल पटेना के कागजात माल में अपना नाम मुशु के स्थान पर मुन्शी राम दुरुस्त व दर्ज करवाना चाहता है।

अतः इस इशतहार द्वारा सर्वसाधारण को सूचित किया जाता है कि यदि किसी व्यक्ति को उपरोक्त वादी का नाम माल कागजात में दुरुस्त/दर्ज करने बारे कोई आपत्ति हो तो दिनांक 08-10-2018 को या इससे पूर्व अदालत हजा में हाजिर आकर अपनी आपत्ति दर्ज करवा सकता है। बाद गुजरने मियाद कोई भी उजर/एतराज काबिले समायत न होगा तथा नियमानुसार वादी का नाम दुरुस्त करने के आदेश पारित किये जाएंगे।

आज दिनांक 07-09-2018 को मेरे हस्ताक्षर व मोहर अदालत से जारी किया गया।

मोहर।

दिवान सिंह नेगी,
सहायक समाहर्ता द्वितीय श्रेणी,
उप-तहसील तकलेच, जिला शिमला (हि0 प्र0)।

**ब अदालत उप-मण्डलाधिकारी (नागरिक) चौपाल, तहसील चौपाल,
जिला शिमला, हि0 प्र0**

श्री प्रकाश चन्द पुत्र चतर सिंह, गांव चलराना, परगना चंदलोग, ग्राम पंचायत देईया दोची, तहसील नेरुवा, जिला शिमला, हि0 प्र0।

बनाम

- (1) आम जनता,
- (2) प्रधान, ग्राम पंचायत देईया दोची, तहसील नेरुवा,

विषय.—प्रार्थी के बच्चों का नाम व जन्म तिथि ग्राम पंचायत देईया दोची के जन्म पंजीकरण रजिस्टर में दर्ज करवाए जाने बारे कि अधीन धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969 के अन्तर्गत जन्म पंजीकरण करने बारे।

हर खास व आम जनता को बजरिया इशतहार सूचित किया जाता है कि प्रार्थी प्रकाश चन्द ने अधोहस्ताक्षरी के न्यायालय में एक आवेदन पत्र प्रस्तुत किया है कि उसने अपने बच्चों का नाम व जन्म तिथि ग्राम पंचायत देईया दोची के जन्म पंजीकरण रजिस्टर में दर्ज नहीं करवाया है, अब प्रार्थी अपने बच्चों का नाम व जन्म तिथियां ग्राम पंचायत देईया दोची के जन्म पंजीकरण रजिस्टर में दर्ज करवाना चाहता है, जो कि इस प्रकार से है:-

क्रम संख्या	नाम	सम्बन्ध	जन्म तारीख
1.	निखिल मांटा	पुत्र प्रकाश चन्द	31-12-2001
2.	नेहा मांटा	पुत्री प्रकाश चन्द	25-12-2002

अतः ग्राम पंचायत देईया दोची, तहसील नेरुवा की जनता को बजरिया इश्तहार सूचित किया जाता है कि यदि किसी व्यक्ति को उपरोक्त जन्म पंजीकरण बारे कोई आपत्ति हो तो वह तारीख 05-10-2018 को या इससे पूर्व असालतन या वकालतन हाजिर अदालत आकर अपनी आपत्ति प्रस्तुत करे अन्यथा आवेदन-पत्र पर जन्म पंजीकरण के आदेश पारित करके सचिव, ग्राम पंचायत देईया दोची को आगामी कार्यान्वयन हेतु भेज दिया जायेगा।

आज तारीख 04-09-2018 को मेरे हस्ताक्षर व मोहर सहित अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित / -
उप-मण्डलाधिकारी (नागरिक) चौपाल,
तहसील चौपाल, जिला शिमला, हि0 प्र0।

**In the Court of Niraj Chandla (H.P.A.S), Sub-Divisional Magistrate, Shimla (Urban),
District Shimla, Himachal Pradesh**

Shri.Vivekanand Gupta s/o Sh. Mata Parshad Gupta, resident of Flat No. 207, UTI Building, Fingask Estate, Tehsil and District Shimla, H.P. ..Applicant.

Versus

General Public

.. Respondent.

Application under Section 13(3) of Birth and Death Registration Act, 1969.

Whereas Shri. Vivekanand Gupta s/o Shri Mata Parshad Gupta, resident of Flat No. 207, UTI Building, Fingask Estate, Tehsil and District Shimla, H.P. has preferred an application to the undersigned for registration of date of birth of himself VIVEKANAND GUPTA (DOB 02-10-1988) at above address in the record of Municipal Corporation, Shimla.

Therefore, this proclamation, the general public is hereby informed that any person having any objection for entry as to date of birth mentioned above, may submit his objection in writing in this court on or before 11-10-2018 failing which no objection will be entertained after expiry of date and will be decided accordingly.

Given under my hand and seal of the Court on this 12th day of September, 2018.

Seal.

NIRAJ CHANDLA (HPAS),
Sub-Divisional Magistrate,
Shimla (Urban) District Shimla, H.P.

CHANGE OF NAME

I, Pawan Kumar Verma s/o Durga Dass, Vill. Jole Plakhin, P.O. Kuthera, Tehsil Ghumarwin, Distt. Bilaspur, (H.P.) declare that my name wrongly entered as Pawan Kumar in my Merchant Navy/Office record instead of correct name Pawan Kumar Verma.

PAWAN KUMAR VERMA,
s/o Durga Dass,
Vill. Jole Plakhin, P.O. Kuthera,
Tehsil Ghumarwin, Distt. Bilaspur, (H.P.).